Heckel, Hank (MYR)

From:	Office of Justice Programs <ojp@public.govdelivery.com>
Sent:	Wednesday, January 03, 2018 8:46 AM
To:	Lee, Edwin (ADM)
Subject:	Important Reminders Regarding Required Training, Cash Management, and Whistleblower Protections
Attachments:	Att+1+-+DOJ+Whistleblower+Information.pdf

Please review the information below regarding required grants financial management training, cash management procedures, and whistleblower protections that are applicable to Office of Justice Programs' (OJP) award recipients. If you believe that your organization may not be in compliance with any or all of these requirements, please take the steps indicated below and/or contact your OJP grant manager with any questions.

Required Training for the Award Point of Contact and All Financial Points of Contact

All awards made by OJP in FY 2016 and later have a special condition *requiring the Point of Contact (POC) and **all** Financial Points of Contact (FPOCs) in your organization* to successfully complete an "OJP financial management and grant administration training." Please check your organization's compliance with this award condition and, if applicable, have the POC and **all** FPOCs complete the training as soon as possible. The training may be completed in person or online. Additional information about OJP's financial management and grant administration training is available at https://www.ojp.gov/training/fmts.htm. ***An award recipient's failure to comply with this condition may result in OJP immediately proceeding to withhold ("freeze") award funds.***

The text of the award condition is as follows:

> Both the Point of Contact (POC) and all Financial Points of Contact (FPOCs) for this award must have successfully completed an "OJP financial management and grant administration training" by 120 days after the date of the recipient's acceptance of the award. Successful completion of such a training on or after January 1, 2015, will satisfy this condition.
>
> In the event that either the POC or an FPOC for this award changes during the period of performance, the new POC or FPOC must have successfully completed an "OJP financial management and grant administration training" by 120 calendar days after -- (1) the date of OJP's approval of the "Change Grantee Contact" GAN (in the case of a new POC), or (2) the date the POC enters information on the new FPOC in GMS (in the case of a new FPOC). Successful completion of such a training on or after January 1, 2015, will satisfy this condition.
>
> A list of OJP trainings that OJP will consider "OJP financial management and grant administration training" for purposes of this condition is available at https://www.ojp.gov/training/fmts.htm . All trainings that satisfy this condition include a session on grant fraud prevention and detection.
>
> The recipient should anticipate that OJP will immediately withhold ("freeze") award funds if the recipient fails to comply with this condition. The recipient's failure to comply also may lead OJP to impose additional appropriate conditions on this award.

Cash Management for Subrecipients

Recent Office of the Inspector General audits and OJP monitoring visits have found instances where prime award recipients have not required subrecipients to manage their cash drawdowns in accordance with the cash

management guidance contained in the 2015 DOJ Grants Financial Guide. Where the conduct of a program or one of its components is delegated to a subrecipient, the direct recipient remains responsible for all aspects of the program including proper accounting and financial recordkeeping by the subrecipient. The award recipient is responsible for the accounting of receipts and expenditures, cash management, maintenance of adequate financial records, and refunding of expenditures disallowed by audits. Award recipients should establish reasonable procedures to ensure the receipt of reports on subrecipients' cash balances and cash disbursements in sufficient time to enable them to prepare and submit complete and accurate financial reports to OJP.

An adequate financial system requires procedures for minimizing the time between the transfer of funds from the U.S. Department of the Treasury and disbursement by recipients and subrecipients whenever advance payment procedures are used. Also, when advances are made by electronic funds transfer (EFT), your system should help you as the award recipient to make drawdowns as close as possible to the time of making disbursements. Funds must be used within 10 calendar days of the date drawn for allowable expenditures, or they must be returned to OJP. A prime recipient's financial management policies should include monitoring of cash drawdowns by subrecipients to ensure that they conform substantially to the same standards of timing and amount as apply to advances to the direct recipient.

Fund requests from subrecipients create a continuing cash demand on award balances of the award recipient. Award recipients should keep in mind that idle funds in the hands of subrecipients will impair the goals of effective cash management.

Whistleblower Policy

Recipients of OJP grants and cooperative agreements (and any subrecipients at any tier) must comply with, and are subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee of an OJP recipient by the OJP recipient as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

Recipients of OJP grants and cooperative agreements (and any subrecipients at any tier) must inform their employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712. Potential fraud, waste, abuse, or misconduct involving or relating to funds under the OJP award should be reported to the Office of the Inspector General by-- (1) mail directed to: Office of the Inspector General, U.S. Department of Justice, Investigations Division, 950 Pennsylvania Avenue, N.W. Room 4706, Washington, DC 20530; (2) e-mail to: oig.hotline@usdoj.gov; and/or (3) the DOJ OIG hotline: (contact information in English and Spanish) at (800) 869-4499 (phone) or (202) 616-9881 (fax). Additional information is available from the DOJ OIG website at https://www.usdoj.gov/oig and in the DOJ Whistleblower Information document attached to this email.

Thank you for your attention to these important requirements. As a reminder, financial management and other grant administration requirements are available for reference in the DOJ Grants Financial Guide https://ojp.gov/financialguide/doj/index.htm and in your award document. If you have any questions, please contact your OJP grant manager.

Ralph Martin

Director

Office of Audit, Assessment, and Management

- Att+1+-+DOJ+Whistleblower+Information.pdf

Heckel, Hank (MYR)

From:	Steven Castleman <scastleman@ggu.edu>
Sent:	Tuesday, August 22, 2017 12:57 PM
To:	Lee, Mayor (MYR); Cohen, Malia (BOS); marily.mondejar@sfgov.org
Cc:	Morales, James (CII); Drew, Tamsen (ADM); OCII, CommissionSecretary (CII); Bradley Angel; brian@greenaction.org; David Anton; Collin McCarthy
Subject:	Tetra Tech and the Hunters Point Shipyard Radiological Cleanup
Attachments:	City.OCII.ltr.8.22.2017.pdf

Ladies and Gentlemen,

Attached please find a letter on behalf of Greenaction for Health and Environmental Justice concerning our investigation of Tetra Tech EC, Inc.'s fraudulent scanning, sampling and remediation at the Hunter Point Shipyard and the impact of the fraud on the radiological cleanup.

As the letter indicates, we request a meeting with you to discuss the cleanup and community participation in it, in light of the new information our investigation uncovered concerning Tetra Tech's fraud.

Thank you for your attention to this matter. We look forward to hearing from you.

Sincerely,

Steve Castleman
Visiting Associate Professor & Staff Attorney
Environmental Law and Justice Clinic
415-442-6675 | scastleman@ggu.edu

GOLDEN GATE UNIVERSITY SCHOOL OF LAW
536 Mission Street • San Francisco • CA 94105

GOLDEN GATE UNIVERSITY School of Law

Environmental Law and Justice Clinic

August 22, 2017

TO: Mayor Edwin Lee

Supervisor Malia Cohen

Marily Mondejar, Chair, OCII

On June 29, 2017, Greenaction for Health and Environmental Justice filed a Petition with the United States Nuclear Regulatory Commission (NRC) seeking the revocation of Tetra Tech EC, Inc.'s nuclear materials license.[1] The petition is based on our investigation of Tetra Tech's fraudulent conduct in the scanning, sampling and remediation of radioactive contamination at the Hunters Point Naval Shipyard in San Francisco, California. In filing the NRC Petition, Greenaction seeks to ensure Tetra Tech is barred from performing future radiological remediation at Hunters Point Shipyard and other sites across the country. However, while the petition seeks to hold Tetra Tech accountable for its fraudulent conduct, even a successful outcome at the NRC will not resolve the more pressing issue: What is being done to address the consequences of Tetra Tech's fraud and ensure proper cleanup of the site?

Although Tetra Tech has admitted to a limited amount of soil sampling fraud, it has never acknowledged the full extent of its irresponsible and cleanup-compromising conduct. Our investigation uncovered fraudulent activity for which Tetra Tech has never taken responsibility and that remained unknown to the Navy and regulatory agencies. Declarations under penalty of perjury filed in support of the petition by numerous former radiological workers detail multiple instances of falsification and disregard for proper procedure outside the soil sampling context. Furthermore, as the petition and supporting declarations more fully explain, the fraud took place over a period of years, tainting nearly every aspect of the cleanup in which Tetra Tech was involved.

For example, the declaration of former Senior Health Physicist Anthony Smith states that on one occasion he took what was supposed to be a clean background sample from the border of Parcel A, but sampling results later revealed approximately 2-3 picocuries

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fax: (415) 896-2450
www.ggu.edu/law/eljc

[1] Greenaction's Petition to Revoke Materials License No. 29-31396-01 and supporting documents are available online at: https://www.dropbox.com/sh/1gfn7ja0fc3c5l6/AAD7-9qzmbhhUTkGvpN4p_Xua?dl=0.

per gram of cesium-137, far exceeding the established cleanup standard. Rather than informing the appropriate persons and agencies of this discovery and taking corrective action, Smith's supervisor instructed him to dispose of the sample and never mention it again. Similarly, Smith's declaration details an assignment under building 351A in which he was instructed to discard sample results showing continuing contamination after multiple failed remediation attempts, resulting in the improper clearance of the building before the contamination was fully remediated. Mr. Smith's experiences were not isolated; other former employees explain how potentially contaminated soil was shipped offsite or used as backfill at the Shipyard and how incompetent employees severely compromised the integrity of the cleanup. The declarations show that radiological scans were falsified for nearly all buildings scanned from 2009 onward, at the direction of Tetra Tech management. Further, Mr. Smith's declaration states that radiological workers and supervisors changed data generated by radiological field workers; readings exceeding cleanup levels were altered so they would be within the cleanup standard, hiding the continued existence of hazardous radiation on the site.

As a result of the whistleblowers' revelations, we now know that the Hunters Point cleanup is significantly compromised. What we do not know, however, is the full impact of the fraud on the cleanup. For instance, while the Navy previously relied on low potassium-40 (K40) results and soil characteristics to identify falsified samples, our interviews of former employees revealed it is very likely those characteristics are insufficient for identifying all fake samples. Moreover, while our efforts to speak with former employees helped uncover previously unknown information, our ability to identify and locate former employees was limited and only tells part of the story. It is incumbent on the Navy to answer the question: How many more Anthony Smiths are out there?

To date, it is our understanding that the Navy has sought to address Tetra Tech's fraud by hiring contractors to scrutinize Tetra Tech's work through a review of site documents and sampling records. In an undated handout entitled "Radiological Data Review," given out at the Navy's February 7, 2017, "Community Meeting Open House," a two-phase process is described in which Phase I is to "develop [a] database of available soil data; confirm accuracy of radiological data; identify questionable results which require further analysis; and identify gaps in data for Phase II evaluation." It also says "the next step" in its response to Tetra Tech's fraud is "to evaluate <u>the existing radiological data</u> and identify potential areas of concern." (Emphasis added.)

The flaw in this approach is its reliance on "existing radiological data," that is, data reported by Tetra Tech. Our declarants state that not only did known "clean" soil get passed off for soil to be tested for residual contamination, laboratory data were also intentionally altered. In short, much of the "existing radiological data" is fraudulent and

cannot be relied on. Declarants also describe fraudulent sampling being taken from "close-by" the intended location - samples which would have the same radiological profile as those from the intended location and could not be identified as fraudulent by focusing on low K-40. As a result, looking at "existing radiological data" cannot identify all "potential areas of concern." To the extent such review relies on data reported by Tetra Tech and its subcontractors, the information simply cannot be trusted.

We also note that one of the data review contractors hired by the Navy, CH2M Hill, has had its own fake data scandal at the Hunters Point Shipyard Superfund site, resulting in a significant fine by the Bay Area Air Quality Management District. The use of this firm raises additional concerns about the integrity of the data review process.

It is the responsibility of the Navy and regulatory agencies to thoroughly investigate the impact of the fraud on the cleanup and ensure the site is properly remediated so that it is safe. There are two essential actions the Navy must take. First, full surface and subsurface retesting of all areas and soil, including what has previously been deemed "clean," must be done and all buildings must be re-scanned. Second, the only way to learn the true nature and extent of Tetra Tech's fraud is to speak to all those with firsthand knowledge of exactly what occurred. Only those who were involved in the radiological remediation can fully describe the scope of the fraud and, quite literally, where potentially radioactive soil is buried. Accordingly, in addition to the technical contractors the Navy has hired to examine Tetra Tech's work, the Navy must hire competent professional investigators to locate and interview as many former Hunters Point rad workers as can be found.

In sum, we write to you today to request that you insist that a comprehensive investigation be performed to reveal the full extent of Tetra Tech's fraud so that necessary steps can be taken to ensure a proper cleanup. As our investigation revealed, speaking face to face with those who were on the ground during the cleanup is the most effective method of learning what took place. Further, although document reviews alone will not reveal the extent of the harm, documents including Tetra Tech's Daily Status Reports, which describe in detail what work was performed and when, should be integrated with staffing and chain-of-custody documents, among others, to enable trained investigators to identify and interview former employees about any fraudulent conduct on the projects on which they worked. To start, we would be happy to assist investigators by arranging meetings with the whistleblowers we interviewed during the course of our investigation.

Finally, if the Navy is serious about rebuilding trust in the cleanup, it must be transparent and involve community oversight. Unfortunately, the lack of transparency and the resultant lack of trust by the community continues. The so-called "Tiger Team"

meetings involving regulatory agencies, the City and the developer seeking to build and profit from thousands of luxury homes continue with no public involvement, exclusion of residents and community organizations and apparently without minutes being taken or retained.

The only way to re-establish trust in the cleanup is for the Navy to fund a Technical Assistance Grant for community/environmental justice groups so they may adequately evaluate the Navy's attempt to rectify a flawed cleanup. This includes, among other things, participating in the Tiger Team meetings.

In light of the new information we have uncovered, we also request a meeting with you at your earliest possible convenience to discuss how best to proceed in remedying Tetra Tech's fraud and the community's participation in that effort.

Thank you for your attention to this matter. We look forward to hearing from you.

Sincerely,

Steven J. Castleman
Staff Attorney, ELJC

David Anton
Attorney at Law

cc: James Morales
Tamsen Drew
commissionsecretary.ocii@sfgov.org

Heckel, Hank (MYR)

From: [redacted]
Sent: Monday, August 28, 2017 11:12 AM
To: Peskin, Aaron (BOS); Audrey Cooper; Garcia, Barbara (DPH); Brian Haley; Wong, Iris (BOS); Betty Sullivan; Lee, Ivy (BOS); castrocourier@gmail.com; Michael Barba; Casey family; matierandross@sfchronicle.com; whistleblower, CON (CON); croberts@sfweekly.com; Susan Dyer Reynolds; Laura Dudnick; District Attorney, (DAT); Hsieh, Frances (ADM); Joe Fitzgerald Rodriguez; Kevin Fagan; hknight@sfchronicle.com; joe; Choy, Jarlene (BOS); jsabatini@sfexaminer.com; Kim, Jane (BOS); Sheehy, Jeff (BOS); Jonah Lamb; kpender@sfchronicle.com; Tang, Katy (BOS); Kelly, Margaux (BOS); Lee, Mayor (MYR); Farrell, Mark (BOS); Cohen, Malia (BOS); news@ebar.com; newstips@sfexaminer.com; Fewer, Sandra (BOS); Susan Reynolds; Mesa, Tom (DPH)
Subject: Criminal Indictments Against Jonathan Vernick and Barbara Garcia

Criminal Indictments Against Jonathan Vernick and Barbara Garcia -- Link on blog

Note to readers: Please contact the District Attorney's office at San Francisco District Attorney's and the FBI at Welcome to FBI.gov — FBI. to have Jonathan Vernick and Barbara Garcia arrested for public corruption.

August 28, 2017

Dear District Attorney George Gascón:

I am requesting that you bring criminal charges against: Jonathan Vernick and Barbara Garcia for public corruption. For leads in this case I invite an investigator at your office to visit my link on my blog, www.defundbakerplaces.blogspot.com: Some Leads For Investigators. Please note that in a recent interview with a Baker Places employee, I was given the following information supported with documents:

* In 2014 Judith Stevenson, then the chief Financial Officer at Baker Places, Incorporated (hereafter "Baker Places" or "Baker") mismanaged funds from Baker Places. It is estimated that over the more than 10 years she acted as the CFO she mismanaged $3.4 million. This is based on the 990s nonprofits file with the IRS. A source for these public records is Baker Places Inc.

* When Jonathan Vernick, the executive director of Baker Places, was notified of the financial mismanagement at Baker, he along with others such as Nick Lederer, the CEO of Baker Places, covered it up. They did not notified the police or the public. However, officials at the

Department of Public Health, including Barbara Garcia and Tom Mesa were informed of the theft of public funds. This is public funds since nearly all of Baker's $12 Million annual allotment comes from DPH.

* Nick Lederer, the CEO was notified of the situation via registered mail in April 2015 and did nothing.

* Barbara Garcia was informed of Ms. Stevenson's mismanagement of funds by late 2014. In addition, Tom Mesa was informed by 2015.

* **To pay the IRS $825,000 in back taxes, Jonathan Vernick had 10 clients illegally evicted from 54-56 Francis Street. Then he sold the property on February 12, 2015 and paid nearly $700,000 to the IRS on the same day** (See IRS 990 form for 2013-2014 fiscal years). This was theft of public funds since this property had been donated by the *Mayor's Office on Housing and Development* to house populations such as those who are HIV +.

* This employee provided evidence that Barbara Garcia had approved of the sale of the property at 54-56 Francis Street. Also, the employee stated Barbara Garcia knew about the mismanagement of funds at Baker Places.

* As of today, August 28, 2017, Jonathan Vernick is selling the Baker Places' office building valued at $3 million. This building at 120 Page Street is known as *West Side Lodge* been home to Baker for decades. Please note this building was donated to Baker Places to house various populations such as those who are HIV+. Employees will now have to be relocated to a woodshed-like structure on third street.

* To understand the real estate transactions, it was recommended that Pablo Tisker of Bernstein Realty be contacted. Apparently, he has ties to Baker Places property. See:

Bernstein Realty - 43 Reviews - Property Management - 4248 23rd St ...

I will be posting this letter on my blog, www.defundbakerplaces.blogspot.com. and asking readers to contact you. While I am not a legal scholar, I spoke with two attorneys on a *pro bono* basis and they both advised me that there are grounds to charge Jonathan Vernick with

public corruption of Barbara Garcia; also, the attorneys indicated that Barbara Garcia should be charged with public corruption offenses with your office.

It will be a pleasure to speak with one of your investigators and provide him or her with additional information. Please contact me at [redacted] to set up an interview. Also, for additional insights an investigator might visit Financial Documents and Information Prepared for Tom Mesa, a Representative of the Department of Public Health. Thank you for your kind attention to this matter.

Sincerely Yours,

[redacted]

Heckel, Hank (MYR)

From: [redacted]
Sent: Thursday, June 08, 2017 11:45 AM
To: Peskin, Aaron (BOS); Safai, Ahsha (BOS); Brian Haley; Wong, Iris (BOS); Garcia, Barbara (DPH); Lee, Ivy (BOS); Betty Sullivan; castrocourier@gmail.com; croberts@sfweekly.com; Susan Dyer Reynolds; Laura Dudnick; District Attorney, (DAT); Mar, Eric (BOS); Joe Fitzgerald Rodriguez; Kevin Fagan; Hsieh, Frances (ADM); hknight@sfchronicle.com; Ronen, Hillary; Kim, Jane (BOS); jsabatini@sfexaminer.com; Choy, Jarlene (BOS); joe; Sheehy, Jeff (BOS); kpender@sfchronicle.com; Tang, Katy (BOS); Hepner, Lee (BOS); Breed, London (BOS); matierandross@sfchronicle.com; Cohen, Malia (BOS); Farrell, Mark (BOS); Kelly, Margaux (BOS); Yee, Norman (BOS); newstips@sfexaminer.com; newstips@sfweekly.com; Fewer, Sandra (BOS); Mesa, Tom (DPH); whistleblower, CON (CON); Lee, Mayor (MYR)
Subject: Mayor Lee: Fire Barbara Garcia!

See post on blog: Mayor Lee: Fire Barbara Garcia!

Readers: Please contact Mayor Lee at: Contact Mayor Edwin M. Lee | Office of the Mayor and request that he fire Barbara Garcia.

June 8, 2017

Dear Mayor Lee:

I am writing to you to request that you fire one of your employees, Barbara Garcia, the Director of Public Health. According to a request for a criminal indictment with the district attorney's office (see: Criminal Indictments Against Jonathan Vernick, Judith Stevenson, and Barbara Garcia), Ms. Garcia has allowed the taxpayer's funds to be mismanaged.

According to the criminal indictment, in 2014 the CFO at Baker Places, Judith Stevenson, had embezzled an estimated $3.4 million over a ten-year period. When Jonathan Vernick, the executive director of Baker Places, was notified of this theft of public funds (Baker Places receives nearly all of its annual allotment of $12 million from DPH) he covered it up and did not duly notify either the police or the public. By late 2014, Ms. Garcia had been notified of the theft of public funds and she also covered it up. **An attorney stated that this act combined with subsequent acts constitutes grounds for Barbara Garcia to be criminally charged with the violation of public corruption statures.**

In addition, in an interview on April 7, 2016 with Tom Mesa, (see: Financial Documents and Information Prepared for Tom Mesa, a Representative of the Department of Public Health), an employee of DPH, Mr. Mesa acknowledged that there has been mismanagement of taxpayer's funds at Baker Places. Mr. Mesa indicated that there was a long-standing "cat-and-mouse" game between Jonathan Vernick and DPH such that Vernick would be caught mismanaging

public funds and then be put on a "payback" installment plan to cover his theft. Then shortly after this, Vernick would be caught again mismanaging public funds, only to be put on new "payback" installment plan to cover the latest theft.

Please note that during the 7 years of Barbara Garcia's tenure, from 2010-2017, Baker Places has lost over $2 million per IRS 999s, which nonprofits file each year. Staff at your office can verify this claim by going to www.citizenaudit.org. Clearly, Ms. Garcia has shown she has poor oversight of the taxpayer's money. [Readers: See: Baker Places Inc - GuideStar Profile].

The last time Baker Places was audited by the Controller's Office was in 2008. Ben Rosenfield, the Controller, directed the audit which you can view at:

Department of Public Health: The Nonprofit Organization Baker Places, Inc, and DPH Need to Improve Contract Invoicing Practices

His findings included that Baker Places had mismanage funds. For example, in the "Highlight" section on page 2, he states Baker Places "miscategorized expenditures in more than half of the cost reimbursement invoices we selected for review."
Sadly, things at Baker have not improved in the past 9 years; in fact, I believe the mismanagement of public funds have gotten worse.

Because the mismanage of public funds at Baker Places has been going on for many years and because it appears to involve all officials in upper management such as Nick Lederer, the CEO of Baker Places, **I am recommending that you: 1) Request in your upcoming budget due June 30, 2017 that Baker Places be defunded and 2) You contact your City Attorney, Dennis Herrara, and ask him for legal advice on how to proceed.** [Readers: See: Home - City Attorney of San Francisco.]

Based upon the forgoing evidence, I respectfully request that you fire Barbara Garcia. I will be posing this letter on www.defundbakerplaces.blogspot.com and asking my readers to contact you. While I realize that you are presently working with the Supervisors on a $10.1 billion budget and that the theft of $3.4 million is only a small fraction of this sum, as public servants one is required to make sure every penny counts. Thank you for your kind attention to this matter. In passing, I want to praise you for your insightful observations at the "Walk to Work" Day, conducted this past April 6, 2017 which I attended (See: Celebrate Walk to Work Day This Thursday | SFMTA - San Francisco ...) in which you encouraged all City employees to walk to work. Please contact me at safeway7354@gmail.com if I can be of further service.

Sincerely Yours,

[redacted]

Heckel, Hank (MYR)

From:	[redacted]
Sent:	Thursday, December 29, 2016 1:13 PM
To:	Kim, Bill (DPH)
Cc:	whistleblower, CON (CON); Jorgenson, Jeff (DPH); Garcia, Barbara (DPH); Martinez, Maria (DPH); Lee, Mayor (MYR)
Subject:	CISO Position for Healther Zalatimo

Mr. Bill Kim,

Thank you for your acknowledgement and willingness to investigate and look further in to these troubling issues..

Best regards,

Concerned San Francisco Citizens.

Heckel, Hank (MYR)

From: [redacted]
Sent: Thursday, September 21, 2017 10:27 PM
To: Lee, Mayor (MYR)
Subject: Fw: Discrimination and racism-Asian style

You are failing the citizens of san Francisco

Sent from Yahoo Mail on Android

On Thu, Sep 21, 2017 at 4:02 AM, [redacted]

Present this to the board of directors.....maybe if the director was not running two facilities...the navigation center and msc south.....some of the shelters latest blunders and violations of operations would be avoided.....qualified and properly train staff must now be a priority....or the ugly truths and ugly stains will remain....please exercise decorum and passion when discussing.

Sent from Yahoo Mail on Android

On Thu, Sep 21, 2017 at 3:58 AM, [redacted]

The moratorium and plight against african American has reared its ugly head where the slaves have been replaced by african American clients who volunteer have been treated unfairly by the Asian staff, where they speak in there native tongue in the kitchen amongst each other while showing favir for there own....while discriminating against others....hate crime or ignorance.....where asain staff and asian volunteers received the staff keyes during operation...not having to work as equally as the others because of the head of the kitchen...mae and Elaine...both Asian....this has gone on for too long and must be rectified....any form of discrimination is unacceptable and culpable individuals must be removed....before a meeting of African American clients is requested for social equality and justice...i have witnesses and facts that Asian volunteers do not have to clean....mop or the low end jobs.....African American are told to perform on that platform while the Asian volunteers act as the slave master....this is unacceptable and disgusting....especially when i work harder than all and is treated as a second class individual.....Deplorable....again...its against the rules for non staff employee to have access to rooms and departmens regulated in policy, rules and procedures....but not adhered by the administration of the staff.....JACK, who is Asian and receives privileges and favor, because of the asian hierarchy established at msc south mens shelter and gets to wonder aimlessly around the facility with known staff members keyes, has created a pandemic environment and has to be dealt with immediately, in order to protect the mission statement and directive of st.vincent depaul.....this has been spoken on with staff members michael....the volunteers coordinator.....alejandro...the assistant director and those in power at the mens shelter....these are memories of a terrible time in the history of our society....but is the real ugly truth....Racism and Discrimination still exist.....decision makers...non-African Americans.....decision takers...orders....just like slavery....African Americans....which is represented by upper staff members...no representation for African Americans and any hint of this rears its ugly head it must be dealt with swifly....as a whistleblower i am afforded certain protection for exposing this ugly and request a meeting to ensure that all people are treated equally and respectfully will attempting to put life back on a stable foundation.....this act provides a unstable foundation...this will be forwarded to jane kim, whose district the shelter is located and mayor lee, who is responsible for the integrity and fairness for all citizens.

Sent from Yahoo Mail on Android

Heckel, Hank (MYR)

From:	[redacted]
Sent:	Friday, September 29, 2017 12:33 PM
To:	Ng, Wilson (BOS)
Cc:	Calvillo, Angela (BOS); Board of Supervisors, (BOS); Chu, Carmen (ASR); Rosenfield, Ben (CON); whistleblower, CON (CON); Jine, Michael (ASR); David Gau; Lee, Mayor (MYR); Breed, London (BOS)
Subject:	Clerk Angela Calvillo filed Affidavid Complaint filed with you on 9-9-2016 pursuant to Rev & Tax Code 1362 the Tax Payer Complaint specifically sites Gov Code 25303 that requires the BOS to take immediate actions
Attachments:	@$ Exh#1 Affidavit [redacted] per RT Code 1362.pdf; @$ Exh#20 Knoff case law Assessor Duties.pdf; @$ Exh#19 CA Supreme Court Assessor Duties Bauer-Schweitzer.pdf; SEIBOLD v COUNTY OF LOS ANGELES (2015).pdf

Hi Wilson, thank you for your email.

My taxpayer complaint filed on 9-9-2016, specifically sites Government Code 25303 which requires the BOS to take action.

GOVERNMENT CODE 25303

"The board of supervisors **shall** supervise the official conduct of all county officers, and officers of all districts and other subdivisions of the county, and particularly insofar as the functions and duties of such county officers and officers of all districts and subdivisions of the county relate to the assessing, collecting, safekeeping, management, or disbursement of **public funds**".

Wilson Ng, the Appellate Court in Knoff specifically states, **Gov. Code, § 25303,** the word **"shall" must be construed as mandatory**

Knoff v. City of San Francisco (1969)

In Knoff v. City of San Francisco, the Court of Appeal reviewed the constitutional and statutory provisions concerning the assessor's duties and concluded:

(1) that the assessor '. . . is obligated 'not to allow anyone to escape a just and equal assessment through favor, reward or otherwise."

(2) he is obligated 'to assess, upon discovery, 'property belonging on the local roll [which] has escaped assessment.' (Rev. & Tax. Code, §§ 531, 533–534)

Knoff also upheld the following general mandate to the board of supervisors (see Exh#20 lines 83-112) states:

[2] Moreover, the same statement -- relative to the **assessor's duty "not to allow anyone to escape" assessment -- correctly bespeaks his statutory obligation to assess, upon discovery, "property belonging on the local roll [which] has escaped assessment."**

[3] Concerning the **pertinent duties of the board of supervisors**, the **trial court determined** that the board had **"the duty ... to supervise the official conduct of the Assessor to the extent of requiring him faithfully to discharge his duties under the law."** The **duties of a board of supervisors are as the Legislature "shall prescribe."** (Cal. Const., art. XI, § 5.) The trial court's

language correctly stated one such **duty as prescribed by the Legislature -- with emphasis as to the assessor -- in Government Code section 25303. fn. 10**

[4] The trial court also **determined** in broad terms that the assessor and the **board of supervisors**, holding "**positions of public trust**," **had "an active duty to take timely and appropriate action, ... through inquiry, examination and investigation respecting, and through undertaking recovery of, any uncollected property tax revenues**" which had not been paid to the City and County due to the actions or omissions of a taxpayer or public officer thereof; and that these duties specifically required performance **"[w]herever reasonable information shows probable or reasonable [1 Cal. App. 3d 197] cause for an investigation ... respecting the loss of property tax** revenues, ... or shows the reasonable probability that there has been such a loss." The first statement correctly defined a necessary dimension of the previously described duties of the assessor and the board concerning property tax revenues (i.e., to pursue and remedy the consequences of dereliction). The second, saying in effect that **public officers must respond to duty when reasonably called upon**, recites another truism which requires no elaboration.

[5] As used in the constitutional and statutory provisions just cited relative to the **public duties** involved (Cal.Const., art. XI, § 12; Rev. & Tax. Code, §§ 405, **531**, 533-534, 503-505; **Gov. Code, § 25303),** the word **"shall" must be construed as mandatory** because of the constitutional and legislative purposes patently appearing therein, the public policy considerations involved (**relative to the public revenue**

Exh#20 lines 128-141

As to the board of supervisors, the action invokes the **board's duty to "supervise ... [the assessor's] ... official conduct." (Gov. Code, § 25303.)**

FN 10. As pertinent, section 25303 provides that "The board of supervisors shall supervise the official conduct of all county officers, ... and particularly those charged with the assessing ... of the public revenues. It shall see that they faithfully perform their duties, ... and when necessary, require them to ... make reports and present their books and accounts for inspection."

Exh#20 lines 159-161

We deem it equally clear that the board of supervisors is obligated by its duty to "supervise ... the assessor's ... official conduct" (Gov. Code, § 25303 (see fn. 10, ante).

Wilson Ng, the Knoff decision was affirmed by the California Supreme Court in BAUER-SCHWEITZER MALTING CO., INC. (1973) (see attached Exhibit #19).

These two published cases clearly define the **Board of Supervisors** required **"duty"** and **"obligation"** as **"mandatory"** to immediately take actions.

That said, [redacted]x payers complaint per Rev & Tax Code 1362 was filed with the BOS a year ago and the BOS has taken no actions pursuant to the **Board of Supervisors** required **"duty"** and **"obligation"** as **"mandatory" per Government Code 25303.**

[4] The trial court also **determined** in broad terms that the assessor and the **board of supervisors**, holding "**positions of public trust**," **had "an active duty to take timely and appropriate action, ... through inquiry, examination and investigation respecting, and through undertaking recovery of, any uncollected property tax revenues**" which had not been paid to the City and County **due to the actions or omissions of a taxpayer or public officer thereof; and that these duties specifically required performance "[w]herever reasonable information shows probable or reasonable [1 Cal. App. 3d 197] cause for an investigation ... respecting the loss of property tax** revenues, ... or shows the **reasonable probability** that there has been such a loss." The first statement correctly defined a necessary dimension of the previously described duties of the assessor and the board concerning property tax revenues (i.e., to pursue and remedy the consequences of dereliction). The second, saying in effect that **public officers must respond to duty when reasonably called upon**, recites another truism which requires no elaboration.

[redacted]ax payer complaint information clearly shows probable and reasonable cause for an investigation.

[redacted] informed Assessor Carmen Chu on July 1, 2015 that 12, 714 private use permits on public land for private benefits and private profits were escaping taxation.

[redacted] complaint articulated the exact locations of each escaped assessment and provide the permit ID number and permit holders names and addresses.

The Assessor is mandated per Rev & Tax Code 531 to enroll the escaped Assessment upon discover.

It been two years since Assessor Chu has discovered the 12,714 escaped assessment and the Assessor has taken no actions to enroll the escaped assessments upon discovery, therefore there is clearly probable cause that requires the Board of Supervisors to take actions pursuant to its mandatory duty and obligations per Government Code 25303. This mandated duty is affirmed by the California Supreme Court.

Wilson Ng, that said, the Board of Supervisors is requested to take action regarding [redacted] Tax Payers Complaint pursuant to Revenue & Tax Code 1362 file with the BOS a year ago.

Wilson Ng, I do not agree with your statement " Board, hearings are called at the members' discretion. Absent of a directive, the Office of the Clerk of the Board"

Wilson Ng, the California Supreme Court also does not agree with your statement, stating the BOS has a mandatory duty and obligation to take action to a Tax Payers Complaint.

Wilson, attached is recent case law in Seibold v. County of Los Angeles (2015) which clearly described the 12, 714 private use permit are taxable, thus escaping assessments.

[redacted]

From: Ng, Wilson (BOS)
Sent: Friday, **September 29, 2017** 9:25 AM

To: [redacted]
Cc: Calvillo, Angela (BOS)
Subject: RE: Clerk Angela Calvillo filed Affidavid Complaint filed with you on 9-9-2016

Dea[redacted]

The Office of the Clerk of the Board had received your submission, and noticed all members of the Board accordingly. We have also been informed that you issued a similar complaint/inquiry with the Office of the Assessor-Recorder and it remains open due to the expansive nature of the request. Similarly, the Office of the Controller also received your complaint/inquiry and has the case open as well. Please note that their offices are aware and working on your request, and will communicate with you directly as updates become available.

In regard to the Board, hearings are called at the members' discretion. Absent of a directive, the Office of the Clerk of the Board advises that you contact the Office of the Assessor-Recorder and Office of the Controller for follow-up and updates to your open case(s).

Sincerely,

—

Wilson L. Ng
Records and Project Manager
San Francisco Board of Supervisors

From: [redacted]
Sent: Wednesday, September 27, 2017 4:30 PM
To: Calvillo, Angela (BOS)
Subject: Clerk Angela Calvillo filed Affidavid Complaint filed with you on 9-9-2016

BOS Clerk Angela Calvillo,

On September 9 ,2016 I filed with your office a Taxpayer's Complaint per Revenue & Tax Code 1362.

Please inform me how this Tax Payers Complaint is being processed?

Clerk Calvillo, Where did you send the complaint to be resolved? Assessor? Controller? BOS Supervisors ? Audit and Oversight Committee? AAB ? Audit Department? Mayor Office ? Out Source Consultant? Other?

R&T Code 1362 states,
"Any taxpayer having the necessary knowledge may **file with the board of supervisors an affidavit**, alleging that certain property has
escaped taxation through the willful failure or neglect of the assessor"

Clerk Calvillo, in the past year there has been absolutely **zero response or grievance process!**

Clerk Calvillo, on July 31, 2017 I requested the status of my Tax Payers complaint, the 1362 complaint alleges certain private use permits on public land for private benefits and private profits are not being reported to the Assessor.

The 1362 complaint filed with the BOS Clerk on 9-6-2016 contained 12,714 different locations whereby private occupants are escaping taxation because the Assessor neglects to discover and enroll the taxable possessory interest.

The 1362 complaint involves private occupation of public land granted by the Public Works Department whereby the PWD failed to report as required private usages on the prescribed BOE 502-P form.

Clerk Calvillo, please provide any information on the status of this Tax Payers Complaint and the review process? And by whom?

[redacted]

Fróm: [redacted]
Sent: Monday, **July 31, 2017** 5:09 PM
To: SF Clerk Angela (BOS) Calvillo
Subject: Clerk Angela Calvillo filed Affidavid Complaint filed with you on 9-9-2016

Clerk Angela Calvillo, on September 9,2016 I filed with your office a Taxpayer's Complaint per Revenue & Tax Code 1362.

Could you please inform me the status of the complaint and who is the contact person and department that is investigating that complaint.

What enforcement actions have been taken is the past 11 months investigation ?

CHAPTER 7. RESPONSIBILITY OF ASSESSOR

SECTION 1362

1362. **Taxpayer's complaint.** Any taxpayer having the necessary knowledge may **file with the board of supervisors an affidavit, alleging that certain property has escaped taxation through the willful failure or neglect of the assessor**, and giving the best description of the property that he can.

[redacted]

From: [redacted]
Sent: Friday, **September 9, 2016 1**:58 PM
To: SF Clerk Angela (BOS) Calvillo
Cc: [redacted]
Subject: Clerk Calvillo - Filed today in your office Affidavit of Shawn Karl Mooney Pursuant to Revenue and Tax Code 1362 filed stamped 11:13am 15 pages

BOS Clerk Angela Calvillo,

Filed with your office today, is an Affidavit of Shawn Karl Mooney, pursuant to Revenue & Tax Code section 1362 (file stamp 11:13).

The signed and notarized Affidavit contains three attached Affidavit Exhibits marked as #1, #2, #3.

Page eight of Affidavit is an exhibit list showing seven exhibits.

Attached is exhibits #4, #5, #6, & #7 these four Affidavit exhibits are hereby filed with BOS Clerk electronically as referenced on the exhibit list on page eight.